

## Treasury Tax Professionals' LISTSERV Archives

The following LISTSERV messages may be of interest.

**Date:** Tue, 11 Oct 2005 08:55:36 -0400

**Subject:** Tax Professionals' LISTSERV Available to AOL Subscribers

AOL no longer treats LISTSERV communications as Spam. We have updated the LISTSERV instructions on our Web site to reflect this change. Links to the updated instructions may be found on the following Web pages:

[http://www.michigan.gov/treasury/0,1607,7-121-1748\\_1904\\_2010\\_2015\\_32696-124905--,00.html](http://www.michigan.gov/treasury/0,1607,7-121-1748_1904_2010_2015_32696-124905--,00.html) and  
[http://www.michigan.gov/treasury/0,1607,7-121-1754\\_2271---,00.html](http://www.michigan.gov/treasury/0,1607,7-121-1754_2271---,00.html)

**Date:** Wed, 5 Oct 2005 09:55:07 -0400

**Subject:** Late Returns and Returns on Extension Can Be e-filed Through October 17,

The Michigan Department of Treasury reports that more than 2.7 million 2004 Michigan individual income tax returns have been filed electronically, an increase of over 200,000 from the previous year.

Late returns and returns on extension can still be e-filed through October 17, 2005. Previously rejected returns can be retransmitted through October 20, 2005 instead of October 22. Updated e-file information for the 2005 tax year will be published on our Web site [www.Mifastfile.org](http://www.Mifastfile.org) the week of October 17, 2005. E-file. Good for you. Good for Michigan.

**Date:** Mon, 12 Sep 2005 09:49:50 -0400

**Subject:** Michigan e-file Update

The Michigan Department of Treasury reports that as of September 12, 2005 more than 2.7 million 2004 Michigan individual income tax returns have been filed electronically, an increase of over 200,000 from the previous year. Michigan ranks third in the nation in the total number of e-filed returns for tax year 2004.

Late returns and returns on extension can still be e-filed through October 17, 2005. Previously rejected returns can be retransmitted through October 22, 2005.

Beginning in January 2006, Michigan will participate in the Fed/State 1120 e-file program. Michigan will also continue to offer the Single Business Tax (SBT) Direct e-file program. Generally, the Michigan Department of Treasury processes SBT e-file returns in less than half the time of paper returns. Additionally, account resolution for SBT e-file returns will receive priority over paper returns. Information on the Fed/State 1120 program will be available on our Web site in late October. Michigan also plans to participate in the Fed/State 1065 e-file program, beginning in January 2007. For more information on how to participate, visit the Michigan Department of Treasury web site at [www.Mifastfile.org](http://www.Mifastfile.org) and the Internal Revenue Service Web site at [www.irs.gov](http://www.irs.gov). E-file. Good for you. Good for Michigan.

**Date:** Thu, 17 Mar 2005 15:24:09 -0500

**Subject:** Michigan e-file Update, Tax Due Reminder, SBT CSN

As of March 15, 2005 Michigan has received over 1,700,000 e-file returns! E-file .... secure, fast, and convenient! [www.Mifastfile.org](http://www.Mifastfile.org)

Michigan does not participate in an electronic funds withdrawal process for tax due returns. All e-file payments must be mailed to Treasury along with a copy of form MI-1040-V. Do not include a copy of the tax return with the MI-1040-V. Payments for tax due on e-file returns only must be submitted with form MI-1040-V MICHIGAN E-FILE PAYMENT VOUCHER. Payment is due by April 15, 2005. Prior to the due date, Treasury will send a reminder notice to all taxpayers that have not yet submitted payment. The reminder will include the amount due if

paid on or before April 15, 2005. Do not use form MI-1040-V to make any other payments to the State of Michigan. Payments made with the MI-1040-V should reflect the amount of tax due shown on the return. Overpayments/additional payments should not be made with the MI-1040-V.

**Single Business Tax E-file Customer Service Number (CSN)** The CSN is eight digits comprised of one alpha character and seven numbers. The CSN is case sensitive and letters "I" and "O" are not used. If the alpha character is entered in lower case the return will reject with error code 30.

**Date:** Fri, 18 Feb 2005 08:01:14 -0500

**Subject:** MI e-file Update, Self Service, and Direct Deposit - 2/15/05 E-file Update As of February 15, 2005

Michigan has received over 969,000 e-file returns. An increase of 19.5% over last year at this time. E-file \*. secure, fast, and convenient! [www.Mifastfile.org](http://www.Mifastfile.org)

**Direct Deposit of Michigan Income Tax Refunds** Michigan taxpayers can elect to have their 2004 Michigan income tax refunds directly deposited into their checking or savings account. When filing electronically, Direct Deposit is part of the electronic record. The Direct Deposit information for federal and state can be different. This is especially important if there is a Rapid Refund or Refund Anticipation Loan (RAL), and the Michigan refund should not go towards repayment of the loan. Make sure this information is correct for both federal and state refunds. Preparers may want to ask for proof of account from the taxpayer. Direct Deposit information cannot be changed once the return is transmitted. You may want to ask for a proof of account from the taxpayer to verify the account number information. Michigan preparers may recognize a valid Michigan Routing Transit Number (RTN) because it generally begins with 07 or 27, which is the Federal Reserve District that Michigan is in. 07 is for banks and 27 is for credit unions. Upper Peninsula banks may have 09 or 29. Please refer to pages 27 - 30 of the Michigan Tax Preparer Handbook for Alternative Filing Programs located on our Web site at [http://www.michigan.gov/documents/Final110104\\_108072\\_7.pdf](http://www.michigan.gov/documents/Final110104_108072_7.pdf) for more information on Direct Deposit.

Internet Self Service Treasury provides Self Service to customers via the Web. Access the Treasury Web site to: - Check the date Treasury is currently processing returns -Ask Treasury a question -Check if a refund has been issued and when, for the current year and three prior years. -Request copies of returns filed -Order copies of current and prior year tax forms -Check estimated payments -View a Single Business Tax e-file Customer Service Number (CSN). To access these service options for Individual Income Tax go to [www.michigan.gov/iit](http://www.michigan.gov/iit). To obtain return information using the "Internet Services" options, the primary filer's Social Security number and adjusted gross income or household income are needed. To access these service options for Single Business Tax, go to [www.michigan.gov/bustax](http://www.michigan.gov/bustax). To obtain return information using the "Internet Services" options, the filer's Federal Employer Identification number (FEIN) or Treasury (TR) number, gross receipts and organization type must be entered.

**Date:** Thu, 3 Feb 2005 08:07:44 -0500

**Subject:** MI Single Business Tax Instructions Update

The Michigan Single Business Tax instruction book located on our Web site at [http://www.michigan.gov/documents/2004SBTBOOK\\_111880\\_7.pdf](http://www.michigan.gov/documents/2004SBTBOOK_111880_7.pdf) has been updated to reflect the following changes to the Unincorporated/S Corporation Credit Table on pages 15 and 20:

Page 15, 2nd line Changed from "\$20,001-40,000..... 15% of the liability" to "\$20,001- \$39,999.....15% of the liability"

Page 15, 3rd line Changed from "\$40,001 or more.....10% of the liability" to "\$40,000 or more.....10% of the liability"

Page 20, 3rd line Changed from "\$40,00 or more.....10% of the liability" to "\$40,000 or more.....10% of the liability"

**Date:** Tue, 8 Feb 2005 07:33:20 -0500

**Subject:** MI Single Business Tax Instructions Update - 2/8/05

The Michigan Single Business Tax Instruction book located on our Web site at [http://www.michigan.gov/documents/2004SBTBOOK\\_111880\\_7.pdf](http://www.michigan.gov/documents/2004SBTBOOK_111880_7.pdf) has been updated to reflect the following changes: Page 73, the 2nd sentence at the top of the page has been revised to indicate the listing is for 2004. The sentence now reads: "The following are certified for the Community Foundations Credit for 2004."

The Michigan Single Business Tax Insurance Instruction book located on our Web site at [http://www.michigan.gov/documents/4080InsBook\\_111321\\_7.pdf](http://www.michigan.gov/documents/4080InsBook_111321_7.pdf) has been updated to reflect the following changes:

- (1) Page 17, the 2nd sentence at the top of the page has been revised to indicate the listing is for 2004. The sentence now reads: "The following are certified for the Community Foundations Credit for 2004."
- (2) Pages 11 - 12, the instructions for form C-8000MC, Miscellaneous Credits have been replaced.

Michigan Tax Forms and Information CD If you received a copy of the 2004 Tax Forms and Information CD, we would like to take this opportunity to ask that you complete the survey on the CD. The survey can be faxed, e-mailed or mailed to the address provided on the CD. Thank you.

**Date:** Tue, 28 Dec 2004 11:26:50 -0500

**Subject:** MI Single Business Tax Gross Receipts

Please review the instructions in the Gross Receipts Checklist box on page 11 of the Single Business Tax Book when completing the worksheets on page 16 for a more detailed explanation of:

- (1) Gross Receipts from the U.S. 1040, Schedule D, short and long term sales price, or
- (2) (2) U.S. 4797, gross sales price, business assets.

An updated instruction book will be published on Treasury's Web site by January 3, 2005.

**Date:** Fri, 3 Dec 2004 13:14:11 -0500

**Subject:** On-Line e-file Courses Are Available

The Michigan Department of Treasury and Internal Revenue Service have worked in conjunction with the University of Michigan - Flint to develop on-line courses about e-filing. For more information please see [http://www.michigan.gov/treasury/0,1607,7-121-1755\\_1963-103807--M\\_2004\\_10,00.html](http://www.michigan.gov/treasury/0,1607,7-121-1755_1963-103807--M_2004_10,00.html).